

Certificateholders Applying to Return to their Previously Held Status as a Licensee

Board of Accountancy Washington State



Checklist & Instructions

1. **CPE:** Confirm that you have obtained the required Continuing Professional Education (CPE) for licensure. The CPE requirements for a certificateholder to apply to return to their previously held status as a licensee are as follows:
 - (a) If your certificate was issued* less than a year prior to the date you apply for a license, there is no CPE requirement for licensure.
 - (b) If your certificate was issued* more than a year but less than two years from the date you apply for a license, you must have completed 40 CPE credit hours within the twelve months immediately preceding the date you file your application. If more than four years has lapsed since you passed the CPA examination, you are limited to 8 CPE credit hours in nontechnical subject areas.
 - (c) If your certificate was issued* more than two years but less than three years from the date you filed your renewal, you must have completed 80 CPE credit hours within the twenty-four months immediately preceding the date you file your application. If more than four years has lapsed since you passed the CPA examination, you are limited to 16 CPE credit hours in nontechnical subject areas.
 - (d) If your certificate was issued* more than three years from the date you apply for a license, you must have completed 120 CPE credit hours within the thirty-six months immediately preceding the date you file your application. If more than four years has lapsed since you passed the CPA examination, you are limited to 24 CPE credit hours in nontechnical subject areas.

* The date your certificate was initially issued is located on your original wall document (certificate); or by contacting the Board's office.
2. **Application:** You must submit a complete *Application to Return to Previously Held Status as a Licensee* form. Be sure you complete all parts of the form and certify that you have completed the required CPE.

To assist you, the following forms and information are available on the Board's web site:

- Optional CPE Worksheet
- CPE Rules and Questions and Answers
- *Application to Return to Previously Held Status as a Licensee* form

Upon approval, your license will be mailed to the last address you provided to the Board.

To facilitate the processing of your application, be sure you have fully completed all required forms and submitted all required information. If you have questions, feel free to contact the Board at (360) 664-9191 or e-mail michellep@cpaboard.wa.gov.

The Board is required to comply with the Public Disclosure Act Chapter 42.17 RCW. This Act establishes a strong state mandate in favor of disclosure of public records. As such, the information you submit to the board, including personal information, may ultimately be subject to disclosure as a public record.

Application to Return to Previously Held Status as a Licensee

Board of Accountancy Washington State

**Mail to:**

Washington State Board of Accountancy
P O Box 9131
Olympia, WA 98507-9131
360/664-9191 www.cpaboard.wa.gov

Fee: -0-

As a certificateholder, you may not hold out in public practice until your CPA license is returned to its previous status. To apply to return to your previous status as a licensee, you must complete and submit this form. Incomplete applications will not be processed. Additionally, prior to processing your application, the Board may require additional information.

PERSONAL INFORMATION:

Name*: _____ Certificate #: _____ Issue Date: _____

Address: _____

Daytime Phone: _____

* If you have changed your name, you may need to obtain a new 9x12 wall document. To order a new 9x12 wall document, include your original 9x12 wall document, a copy of the marriage certificate, divorce decree, or court order that provides proof of your new name and the required \$50 fee.

AFFIDAVIT OF APPLICANT:

Individuals holding a valid Washington State CPA certificate as of June 30, 2001 and applying to return to their previous held status as a licensee must have completed Continuing Professional Education (CPE).

The CPE must meet the requirements of WAC 4-25-831 and the CPA must meet the supporting documentation requirements of WAC 4-25-833. By signing the following affidavit you certify your compliance with these requirements. Note: the Board performs random audits to determine compliance with CPE requirements. You may be contacted to provide supporting documents.

I understand the restrictions imposed by the Public Accountancy Act and the rules adopted by the Washington State Board of Accountancy. I certify under the penalty of perjury that during the time period in which I held a CPA certificate that I have not held out in the practice of public accountancy in any capacity. I also certify under the penalty of perjury that I fully complied with the CPE requirements of WAC 4-25-830(6), WAC 4-25-831, and supporting documentation requirements of WAC 4-25-833.

Signature: _____ Date: _____

Location: _____
(City, State or Province, Country)

CHECKLIST:

- ☐ I have reviewed the Board's Continuing Professional Education rules [WAC 4-25-830(6), 831, 832, and 833] and have determined that I am in compliance.
- ☐ I have provided all required information on the above application and signed the affidavit.